## SMITH R. MERSHON.

JUNE 15, 1898.—Committed to the Committee of the Whole House and ordered to be printed.

Mr. CLARDY, from the Committee on Claims, submitted the following

## REPORT.

[To accompany H. R. 6545.]

The Committee on Claims, to whom was referred the bill (H. R. 6545) for the relief of Smith R. Mershon, respectfully report as follows:

On the 2d day of September, 1878, Captain Taylor, deputy United States marshal under Hon. Robert Crittenden, United States marshal for the district of Kentucky, arrested William M. Ball for violating the internal-revenue law. On that same day, to wit, the 2d day of September, 1878, William Wilmore, deputy United States collector for the seventh Kentucky collection district, who claimed to be acting under direction of Col. S. A. Whitfield, United States revenue agent, seized the distillery warehouse of William M. Ball, in Lincoln County, Ky., and placed Smith R. Mershon in charge thereof, and he continued in charge thereof and exercised daily care therefor until the 29th of November, 1878, a period of seventy-seven days, when he was relieved from duty, William M. Ball having given bond.

The claimant gave his entire time to the care of said distillery warehouse, and was compelled to and did hire a horse on which to go back

and forth from his home to the said warehouse.

The evidence of W. J. Wilmore, deputy collector for the district in which the warehouse was situated, shows that by direction of Revenue Agent S. A. Whitfield he seized the distillery of William M. Ball, in Lincoln County, Ky., and by direction of said revenue agent turned the said warehouse over to the claimant, Smith R. Mershon, for safekeeping.

A letter from the Acting Commissioner of Internal Revenue advises

the payment of \$2.50 per day, making \$192.50.

There is no fund in the revenue department out of which this claim can be paid, but as the services were efficiently rendered in good faith by claimant, under the orders of a United States revenue officer, your committee believe that Smith R. Mershon should be paid \$192.50, and as thus amended they recommend the passage of the bill.

